

**UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF TENNESSEE  
AT CHATTANOOGA**

UNITED STATES OF AMERICA	)	Case No. 1:23-cr-96
	)	
v.	)	Judge Atchley
	)	
DANIEL DAYTON ROWE	)	Magistrate Judge Steger

**ORDER**

U.S. Magistrate Judge Christopher H. Steger filed a report and recommendation [Doc. 24] recommending that the Court: (1) grant Defendant's motion to withdraw his not guilty plea to Counts One and Four of the six count Indictment; (2) accept Defendant's guilty plea to Counts One and Four of the six count Indictment; (3) adjudicate Defendant guilty of Count One: wire fraud in violation of 18 U.S.C. § 1343; (4) adjudicate Defendant guilty of Count Four: aggravated identity theft in violation of 18 U.S.C. § 1028A(a)(1); and (5) order that Defendant remain in custody pending sentencing or further order of this Court.

After reviewing the record, the Court agrees with Magistrate Judge Steger's report and recommendation. Accordingly, the Court **ACCEPTS** and **ADOPTS** the magistrate judge's report and recommendation [Doc. 24] pursuant to 28 U.S.C. § 636(b)(1) and **ORDERS** as follows:

1. Defendant's motion to withdraw his not guilty plea to Counts One and Four of the six count Indictment is **GRANTED**;
2. Defendant's plea of guilty to Counts One and Four of the six count Indictment is **ACCEPTED**;
3. Defendant is hereby **ADJUDGED** guilty of Count One: wire fraud in violation of 18 U.S.C. § 1343;

4. Defendant is hereby **ADJUDGED** guilty of Count Four: aggravated identity theft in violation of 18 U.S.C. § 1028A(a)(1); and
5. Defendant **SHALL REMAIN** in custody until further order of this Court or sentencing in this matter which is scheduled to take place on **October 3, 2024, at 10:00 a.m.**

**SO ORDERED.**

/s/Charles E. Atchley, Jr.  
**CHARLES E. ATCHLEY, JR.**  
**UNITED STATES DISTRICT JUDGE**